

FULTON COUNTY INDUSTRIAL DEVELOPMENT AGENCY

PROJECT APPLICATION

PROJECT TITLE : _____

APPLICANT : _____

DATE : _____

APPLICANT'S CHECKLIST

APPLICATION REQUIREMENT	(√) IF INCLUDED
1. Eight (8) copies of signed completed Application forms are included	
2. All fees are included	
3. Affidavits in Appendix A have been signed and dated	
4. Two (2) copies of a Site Plan per Appendix B	
5. EAF in Appendix C is completed and signed	
6. Appendix D is signed	
7. Appendix F is completed and signed	
8. Financial information is included if application requests issuance of IDA Bonds	
9. Letter from Bond Counsel identifying each party to the project that Bond Counsel shall represent if project involves IDA Bonds	

Name : _____

Title : _____

Signature : _____

Date : _____

IDA FEE SCHEDULE

I. IDA FEES:

A. APPLICATION FEE:

- Application Fee : \$1,600
- Application Fee shall be paid to IDA upon submission of Project Application.
- Application Fee is Non-Refundable.

B. ADMINISTRATIVE FEE:

1. Straight Lease Projects:

- Administrative Fee : .25% of the Project's cost subject to Sales Tax
- Administrative Fee shall be paid to IDA prior to execution of lease documents.

2. Bond Projects:

- Administrative Fee : 1% up to 1st \$5,000,000
: .75% over \$5,000,001
- Administrative Fee shall be paid to IDA prior to or at the bond closing.

C. PAYMENT IN LIEU OF TAX AGREEMENT (PILOT) FEE:

- Administrative Fee : \$400/year.
- This Administrative Fee shall be invoiced by the IDA on or around January 1 of each year and shall be paid to the Agency by January 31st of each year a PILOT is in effect.

D. EARLY LEASE TERMINATION FEE:

- If a Project Sponsor or Applicant requests an early termination of a Lease or PILOT Agreement, the Project Sponsor or Applicant shall be responsible for issuing a payment to the Agency of \$1,000/year for each year the Lease or PILOT Agreement were in effect, as well as the Agency's legal and other costs.

II. IDA COUNSEL FEES:

A. STRAIGHT LEASE PROJECTS:

- Applicant shall pay for all costs incurred by IDA Counsel in preparing Lease documents. Applicant shall receive invoice directly from IDA Counsel and remit payment directly to IDA Counsel within 30 days. Applicant shall submit copy of payment and invoice to IDA.

B. BOND PROJECTS:

1. IDA Counsel Fee:

- 1% up to \$600,000.00 with minimum of \$4,500.00
- 1/2 of 1% for the amount between \$600,000.00 to \$1,500,000.00
- 1/4 of 1% for the amount between \$1,500,000.00 to \$3,000,000
- 1/8 of 1% for all in excess of \$3,000,000.00

2. In the event a transaction does not close, the Applicant shall pay all IDA's Counsel Fees for the time and disbursements expended and on the project.
3. Applicant shall receive invoice directly from IDA Counsel and submit within thirty (30) days of receipt of an invoice a payment directly to the IDA Counsel. The Applicant shall at the same time it issues a payment, forward a copy of the check issued and invoice to the Fulton County IDA.

III. IDA BOND COUNSEL FEE FOR BOND PROJECTS:

- A. Applicant is responsible for payment of fees and disbursements of Bond Counsel. Bond Counsel shall be selected by the IDA.
- B. Applicant shall submit to the IDA, at the time a payment is issued to Bond Counsel, a copy of the check issued and invoice.

IV. NEW YORK STATE BOND ISSUANCE FEE:

- A. Part X of Chapter 85 of the 2002 Laws of the State of New York established IDA bond issuance fees as follows:

Principal Amount of Bonds	Percentage Fee
\$1,000,000 or less	.14%
\$1,000,000 - \$5,000,000	.28%
\$5,000,001 - \$10,000,000	.42%
\$10,000,001 – \$20,000,000	.56%
More than \$20,000,000	.70%

- B. Applicant shall be responsible for paying all applicable State Bond Issuance Fees to New York State.

Adopted: 12/87

Revised: 5/89

Revised: 2/90

Revised: 6/90

Revised: 2/95

Revised: 12/99

Revised: 6/00

Revised: 9/08

Name : _____

Title : _____

Signature : _____

Date : _____

PROJECT APPLICATION

- All information submitted on and with this Project Application is subject to New York State's Freedom of Information Law (FOIL). If the Applicant believes any information submitted on or with this Project Application is confidential and proprietary, please identify all said information and the specific reasons why you feel it should not be subject to FOIL. This information should be submitted on a separate page(s) that would be attached to the Project Application. The IDA shall determine if said information is subject to FOIL.
- All IDA meetings at which this Project Application shall be discussed are subject to New York State's Open Meetings Law. The press/media is invited to all IDA meetings.

1. **APPLICANT:**

a.

Company Name	:	
Address	:	
Telephone #	:	
Fax #	:	
E-mail Address	:	
Federal Employer ID#	:	
Contact Person	:	
Title	:	

b. Business Organization:

<input type="checkbox"/> Corporation	Year Incorp. _____
<input type="checkbox"/> Partnership	Year Incorp. _____
<input type="checkbox"/> Sole Proprietorship	Year Estab. _____
	State Incorp. _____

c.	<u>Officers:</u>	<u>Name</u>
	President :	_____
	Vice President :	_____
	Secretary :	_____
	Treasurer :	_____

Contact Person : _____
Phone # : _____
Fax # : _____
E-Mail : _____
Federal ID# : _____

b. Will Project Owner be :

☐ Existing Company
☐ Subsidiary
☐ New Company

c. Will Project be leased or subleased:

	<u>Leased</u>	<u>Subleased</u>
A. Land	_____ yes _____ no	_____ yes _____ no
B. Building	_____ yes _____ no	_____ yes _____ no

d. Describe all leasehold relationships that will exist with Project: _____

e. Information on Lessee:

Name of Lessee : _____
Address : _____
Contact Person : _____
Phone : _____
Fax : _____
E-Mail : _____
Federal Employer ID# : _____

f. Information on Sublessee:

Name of Sublessee : _____
Address : _____
Contact Person : _____
Phone : _____

Fax : _____

E-Mail : _____

Federal Employer ID# : _____

g. Lease term:

Commencement date : _____

Expiration date : _____

3. PROJECT DESCRIPTION:

a. Project Name: _____

b. Project Address: _____

c. Lot Description:

1. Lot # : _____

2. Lot Size: _____ acres

3. Lot Dimensions: _____

4. Has lot been surveyed: ____ Yes ____ No

If yes, attach copy of survey map of lot and legal description.

d. Current legal owner of lot: _____

e. Current zoning of lot: _____

f. Describe intended use: _____

g. Building Description:

1. Gross square foot of floor space : _____

2. Number of stories : _____

3. Building height : _____

4. Exterior finishes : _____

4. SITE PLAN:

a. Two copies of a Site Plan prepared by a licensed Professional Engineer shall be submitted to the IDA. The Site Plan shall contain all of the information identified in Appendix A.

5. BUILDING PLANS:

a. Two copies of Building Plans prepared by a licensed Engineer/Architect shall be submitted to the IDA. Building Plans shall include:

1. Building Elevations: North, East, South and West
2. Floor Plans
3. Exterior wall sections
4. Exterior wall finishes

6. **PROPOSED EMPLOYMENT:**

A. **Summary:**

	PRESENT	TOTAL EMPLOYEES PROJECTED AT END OF 1ST YR.	TOTAL EMPLOYEES PROJECTED AT END OF 2ND YR.	TOTAL EMPLOYEES PROJECTED AT END OF 5 TH YR.
Full-Time				
Part-Time				
TOTAL				
Average Hourly Wage	\$	\$	\$	\$
Annual Payroll	\$	\$	\$	\$

B. **Job Classifications:**

1. Provide listing of all new job classifications to be created as a part of this Project:

Job Classification	#	Hourly Rate/Salary

2. Provide list of all existing jobs to be retained due to this Project:

Job Classification	#	Hourly Rate/Salary

7. **PROJECT COSTS:**

Land	\$ _____
Buildings	\$ _____
Legal	\$ _____
Engineering	\$ _____
Financial Charges	\$ _____
Construction Loan Fees & Interest	\$ _____
Equipment	\$ _____
Other (Specify) _____	\$ _____

TOTAL PROJECT COSTS \$ _____

8. **IDA BENEFITS BEING REQUESTED:**

Please check all that apply.

_____ Sales Tax Exemption
_____ Mortgage Recording Tax Exemption
_____ PILOT
_____ IDA Financing
_____ None

9. **PROJECT FINANCING:**

IDA Bonds(if applicable) \$ _____

Tax Exempt : _____
Taxable : _____
Civil Facility : _____

State/Federal Grant/Loan: \$ _____

<u>Name</u>	<u>Amount</u>
_____	\$ _____
_____	\$ _____
_____	\$ _____

Company Equity: \$ _____

Other: (specify) \$ _____

TOTAL \$ _____

10. **PROJECT SCHEDULE:**

Complete Design	: _____
Complete Financing	: _____
Obtain Permits	: _____
Start Construction	: _____
Complete Construction	: _____
Certificate of Occupancy	: _____

11. ABANDONMENT:

- A. Will the completion of the Project result in the removal of a plant or facility of the applicant or any other proposed occupant of the Project from one area of the State of New York to another area of the State of New York? ☐ Yes ☐ No
- B. Will the completion of the Project result in the abandonment of one or more plants or facilities of the applicant or any other proposed occupant of the Project located in the State of New York? ☐ Yes ☐ No
- C. If the answers to either Question A or Question B is yes, is the Project reasonably necessary to preserve the competitive position of the applicant or such other proposed occupant of the Project in its industry? ☐ Yes ☐ No
- D. If the answer to either Question A or Question B is yes, is the Project reasonably necessary to discourage the applicant or such other proposed occupant of the Project from removing such other plan or facility to a location outside the State of New York? ☐ Yes ☐ No
- E. If the answers to any of the foregoing questions is yes, please furnish details in separate attachment.

12. FINANCIAL INFORMATION FOR APPLICATIONS REQUESTING ISSUANCE OF IDA BONDS:

If this application includes a request for the issuance of IDA Bonds, the following information shall be attached to the Application:

- a. Financial statements for the last three (3) fiscal years;
- b. Pro forma balance sheet, as part of operations at project site;
- c. Projected profit and loss statements for the first two (2) years of operation at project site;
- d. Projected "cash flow" statement, by quarters, for first year of operation at project site.

Name : _____

Title : _____

Signature : _____

Date : _____

APPENDIX A

APPLICANT AFFIDAVITS

APPENDIX A

APPLICANT AFFIDAVITS

1. To ensure strict compliance with General Municipal Law Section 854(4), the Applicant hereby certifies that

"The Project is and will be wholly located within the boundaries of Fulton County, and no portion of the project is or will be located outside the boundaries of Fulton County."

2. To ensure strict compliance with General Municipal Law Section 854(B), the Applicant hereby certifies that

"No portion of the Project includes or will include a road, building, water system, sewer system, or any public facility for use by a municipality in the performance of its governmental functions."

3. To ensure strict compliance with General Municipal Law Section 854(13), the Applicant hereby certifies that

"Excepting for portions of the Project constituting a habilitation center or a hospice, no portion of the Project includes or will include a convention center, a housing facility, a dormitory for an educational institution, or a medical facility predominantly used for the delivery of medical services."

4. To ensure strict compliance with General Municipal Law Section 862(2), the Applicant shall complete each of the following questions:

- A. Will any portion of the Project consist of facilities or property that are or will be primarily used in making retail sales of goods to customers who personally visit the Project?

☐ YES ☐ NO

- B. If the answer to question A is yes, will the applicant or any other project occupant be a registered vendor under Article 28 of the Tax Law of the State of New York (the "Tax Law") primarily engaged in the "retail sale of tangible personal property" (as defined in Section 1101(b)(4)(i) of the Tax Law)?

☐ YES ☐ NO

- C. Will any portion of the Project consist of facilities or property that are or will be primarily used in making retail sales of services to customers who personally visit the Project?

☐ YES ☐ NO

- D. If the answer to question A or question C is yes, what percentage of the cost of the Project will be expended on such facilities or property primarily used in making retail sales of goods or services to customers who personally visit the Project? ____%

- E. If the answer to question A or question C is yes, and the answer to question D is more than 33.33%, indicate whether any of the following apply to the Project:

- (1) Will the Project be operated by a not-for-profit corporation ☐ YES ☐ NO
- (2) Is the Project likely to attract a significant number of visitors from outside the economic development region in which the Project will be located? ☐ YES ☐ NO
- (3) Would the project occupant, but for the contemplated financial assistance from the IDA, locate the related jobs_{1 2} outside the State of New York? ☐ YES ☐ NO

(4) Is the predominant purpose of the Project to make available goods or services which would not, but for the Project, be reasonably accessible to the residents of the city, town or village within which the Project will be located, because of a lack of reasonably accessible retail trade facilities offering such goods or services? ☐ YES ☐ No

(5) Will the Project be located in one of the following: (a) the City of New York; (b) an area designed as an economic development zone pursuant to Article 18-B of the General Municipal Law; or (c) a census tract or block numbering area (or census tract or block numbering area contiguous thereto) which, according to the most recent census data, has (i) a poverty rate of at least 20% for the year in which the data relates, or at least 20% of households receiving public assistance, and (ii) an unemployment rate of at least 1.25 times the statewide unemployment rate for the year to which the data relates? ☐ YES ☐ NO

F. If the answers to any of subdivision (3) through (5) of question E is yes, will the Project preserve permanent, private sector jobs or increase the overall number of permanent, private sector jobs in the State of New York?

☐ YES ☐ NO

If yes, please furnish details in a separate attachment.

G. If the answer to any of subdivisions (1) through (5) of question E is yes, please furnish details in a separate attachment.

5. To ensure strict compliance with General Municipal Law Section 862(2), the Applicant hereby certifies that

"The Project does not constitute a project where facilities or property that are primarily used in making retail sales of goods and/or services to customers who personally visit such facilities or property constitute more than one-third of the total cost of the Project."

6. To ensure strict compliance with General Municipal Law Section 862(1), the Applicant hereby certifies that

A. The completion of the Project will not result in the removal of a plant or facility of the applicant or any other proposed occupant of the Project from one area of the State of New York to another area of the State of New York or in the abandonment of one or more plants or facilities of the applicant or any other proposed occupant of the Project located in the State of New York.

B. The Completion of the Project will not result in the removal of a plant or facility of the applicant or any other proposed occupant of the Project from one area of the State of New York to another area of the State of New York or in the abandonment of one or more plants or facilities of the applicant or any other proposed occupant of the Project located in the State of New York; and, although the completion of the Project may result in the abandonment of one or more plants or facilities of _____(Name of Company) located in the State of New York, such abandonment is reasonably necessary to preserve our competitive position of in the industry."

7. To ensure strict compliance with General Municipal Law Section 858-b(2), the Applicant hereby certifies that

"The applicant acknowledges Section 858-b of the General Municipal Law, which requires that the applicant list new employment opportunities created as a result of the Project with the following entities (hereinafter, the "JTPA Entities"): (a) the New York State Department of Labor Community Services Division and (b) the administrative entity of the service delivery area created by the federal job training partnership act (P.L. No. 97-300) in which the Project is located. The applicant agrees, where practicable, to first consider for such new employment opportunities persons eligible to participate in federal job training partnership programs who shall be referred by the JTPA Entities."

Signature : _____

Name (Print) : _____
Title : _____
Company : _____
Date : _____

APPENDIX B

INFORMATION TO BE INCLUDED ON SITE PLAN

INFORMATION TO BE INCLUDED ON SITE PLAN

1. The title of the drawing, including name and address of applicant and person responsible for preparing said plan.
2. The Site Plan shall be a 1" = 50' scale, with 2' contours. Both existing and final contours shall be shown. The Plan shall show the topography of the lot and areas within 100' of the lot.
3. The surveyed location, area, dimensions, and street frontage of the lot including any existing or proposed public or private easements or rights of way.
4. The location of all storm drainage, including the type, size and surveyed elevations of all culverts and drain pipe as well as rim and inverts for all catchbasins. The Plan shall identify the quantity of runoff to be generated from the lot from a 25 year storm.
5. Plans for grading, landscaping, and screening; including a planting schedule and a description of plant types and size proposed to be utilized.
6. The location of all parking facilities, including the limits of paving, the number and size of spaces and backing area and the access into and out of the property. Identify total area of all parking roads and other paved or concrete areas.
7. The location and size of all loading docks.
8. Key spot elevations, including center line of pavement and edges of pavement at 50' stations.
9. The location and height of all buildings and structures including the location of outdoor storage areas, if any. Identify finished floor elevation of all buildings to be constructed on the property. Identify location and elevations of all utilities (gas and electric) servicing all buildings.
10. The principal and accessory uses proposed for each building and the floor area occupied by each.
11. The location, design and construction materials of sanitary sewers or sewage disposal system. Identify quantity and quality of wastewater to be generated on an average daily and a maximum daily basis.
12. The location, design and construction materials of new water lines and/or location of groundwater well to service the project. If applicable, identify projected water pressure and volume needed on a daily basis for domestic/production and fire flow purposes.
13. The location of fire hydrants on site, if any.
14. The location of all utilities, including electric, gas, phone and others.
15. Provisions for pedestrian access, if any.
16. The location, size and design and construction materials of all signs.

APPENDIX C

ENVIRONMENTAL ASSESSMENT FORM

617.20
Appendix A
State Environmental Quality Review
FULL ENVIRONMENTAL ASSESSMENT FORM

Purpose: The full EAF is designed to help applicants and agencies determine, in an orderly manner, whether a project or action may be significant. The question of whether an action may be significant is not always easy to answer. Frequently, there are aspects of a project that are subjective or unmeasurable. It is also understood that those who determine significance may have little or no formal knowledge of the environment or may not be technically expert in environmental analysis. In addition, many who have knowledge in one particular area may not be aware of the broader concerns affecting the question of significance.

The full EAF is intended to provide a method whereby applicants and agencies can be assured that the determination process has been orderly, comprehensive in nature, yet flexible enough to allow introduction of information to fit a project or action.

Full EAF Components: The full EAF is comprised of three parts:

- Part 1:** Provides objective data and information about a given project and its site. By identifying basic project data, it assists a reviewer in the analysis that takes place in Parts 2 and 3.
- Part 2:** Focuses on identifying the range of possible impacts that may occur from a project or action. It provides guidance as to whether an impact is likely to be considered small to moderate or whether it is a potentially-large impact. The form also identifies whether an impact can be mitigated or reduced.
- Part 3:** If any impact in Part 2 is identified as potentially-large, then Part 3 is used to evaluate whether or not the impact is actually important.

THIS AREA FOR LEAD AGENCY USE ONLY

DETERMINATION OF SIGNIFICANCE – Type 1 and Unlisted Actions

Identify the Portions of EAF completed for this project:

Part 1 ☐ Part 2 ☐ Part 3 ☐

Upon review of the information recorded on this EAF (Parts 1 and 2 and 3 if appropriate), and any other supporting information, and considering both the magnitude and importance of each impact, it is reasonably determined by the lead agency that:

- ☐ A. The project will not result in any large and important impact(s) and, therefore, is one which **will not** have a significant impact on the environment, therefore **a negative declaration will be prepared.**
- ☐ B. Although the project could have a significant effect on the environment, there will not be a significant effect for this Unlisted Action because the mitigation measures described in PART 3 have been required, therefore **a CONDITIONED negative declaration will be prepared.***
- ☐ C. The project may result in one or more large and important impacts that may have a significant impact on the environment, therefore **a positive declaration will be prepared.**

*A Conditioned Negative Declaration is only valid for Unlisted Actions

Name of Action

Name of Lead Agency

Print or Type Name of Responsible Officer in Lead Agency

Title of Responsible Officer

Signature of Responsible Officer in Lead Agency

Signature of Prepared (if different from responsible officer)

Date

PART 1 – PROJECT INFORMATION
Prepared by Project Sponsor

NOTICE: This document is designed to assist in determining whether the action proposed may have a significant effect on the environment. Please complete the entire form, Part A through E. Answers to these questions will be considered as part of the application for approval and may be subject to further verification and public review. Provide any additional information you believe will be needed to complete Parts 2 and 3.

It is expected that completion of the full EAF will be dependent on information currently available and will not involve new studies, research or investigation. If information requiring such additional work is unavailable, so indicate and specify each instance.

Name of Action _____

Location of Action (include Street Address, Municipality and County)

Name of Applicant/Sponsor _____

Address _____

City/PO _____ State _____ Zip Code _____

Business Telephone _____

Description of Action:

Please Complete Each Question – Indicate N.A. if not applicable

A. SITE DESCRIPTION:

Physical setting of overall project, both developed and undeveloped areas.

1. Present Land Use: ☐ Urban ☐ Industrial ☐ Commercial ☐ Residential (suburban) ☐ Rural (non-farm)
☐ Forest ☐ Agriculture ☐ Other _____

2. Total acreage of project: _____ acres
area:

	PRESENTLY	AFTER COMPLETION
APPROXIMATE ACREAGE	acres	acres
Meadow or Brushland (Non-agricultural)	acres	acres
Forested	acres	acres
Agricultural (Includes orchards, cropland, pasture, etc.)	acres	acres
Wetland (Freshwater or tidal as per Articles 24,25 of ECL)	acres	acres
Water Surface Area	acres	acres
Unvegetated (Rock, earth or fill)	acres	acres
Roads, buildings and other paved surfaces	acres	acres
Other (indicate type)	acres	acres

3. What is predominant soil type(s) on project site? _____

- a. Soil Drainage: ☐ Well drained ____ % of site ☐ Moderately well drained ____ % of site
☐ Poorly drained ____ % of site

- b. If any agricultural land is involved, how many acres of soil are classified within soil group 1 through 4 of the NYS Land Classification System? _____ Acres (see 1NYCRR 370).

4. Are there bedrock outcroppings on project site? ☐ Yes ☐ No
a. What is depth to bedrock? _____ (in feet)

5. Approximate percentage of proposed project site with slopes:
☐ 0-10% ____ % ☐ 10-15% ____ % ☐ 15% or greater ____ %

6. Is project substantially contiguous to, or contain a building, site, or district, listed on the State or National Registers of Historic Places? ☐ Yes ☐ No

7. Is project substantially contiguous to a site listed on the Register of National Natural Landmarks? ☐ Yes ☐ No

8. What is the depth of the water table? _____ (in feet)

9. Is site located over a primary, principal, or sole source aquifer? ☐ Yes ☐ No

10. Do hunting, fishing or shell fishing opportunities presently exist in the project area? ☐ Yes ☐ No

11. Does project site contain any species of plant or animal life that is identified as threatened or endangered? ☐ Yes ☐ No

According to:

Identify each species:

12. Are there any unique or unusual land forms on the project site? (i.e., cliffs, dunes, other geological formations)?

☐

Yes

☐

No

Describe:

13. Is the project site presently used by the community or neighborhood as an open space or recreation area?

☐

Yes

☐

No

If yes, explain:

14. Does the present site include scenic views known to be important to the community?

☐

Yes

☐

No

15. Streams within or contiguous to project area:

- a. Name of Stream and name of River to which it is tributary:

16. Lakes, ponds, wetland areas within or contiguous to project area:

- b. Size (in acres):

17. Is the site serviced by existing public utilities?

☐

Yes

☐

No

- a. If **YES**, does sufficient capacity exist to allow connection?

☐

Yes

☐

No

- b. If **YES**, will improvements be necessary to allow connection?

☐

Yes

☐

No

18. Is the site located in an agricultural district certified pursuant to Agriculture and Markets Law, Article 25-AA, Section 303 and 304?

☐

Yes

☐

No

19. Is the site located in or substantially contiguous to a Critical Environmental Area designated pursuant to Article 8 of the ECL, and 6 NYCRR 617?

☐

Yes

☐

No

20. Has the site ever been used for the disposal of solid or hazardous wastes?

☐

Yes

☐

No

B. Project Description

1. Physical dimensions and scale of project (fill in dimensions as appropriate).

- a. Total contiguous acreage owned or controlled by project sponsor.

_____ acres

- b. Project acreage to be developed: _____ acres initially;

_____ acres ultimately

- c. Project acreage to remain undeveloped _____ acres

- d. Length of project, in miles: _____ (if appropriate)
- e. If the project is an expansion, indicate percent of expansion proposed: _____ %
- f. Number of off-street parking spaces existing: _____; proposed _____
- g. Maximum vehicular trips generated per hour: _____ (upon completion of project)?
- h. If residential: Number and type of housing units:

One Family	Two Family	Multiple Family	Condominium
Initially	_____	_____	_____
Ultimately	_____	_____	_____

- i. Dimensions (in feet) of largest proposed structure: _____ height; _____ width; _____ length
- j. Linear feet of frontage along a public thoroughfare project will occupy is? _____ feet
2. How much natural material (i.e. rock, earth, etc.) will be removed from the site? _____ tons/cubic yds.
3. Will disturbed areas be reclaimed? ☐ Yes ☐ No ☐ N/A
- a. If yes, for what intended purpose is the site being reclaimed?
-
- b. Will topsoil be stockpiled for reclamation? ☐ Yes ☐ No
- c. Will upper subsoil be stockpiled for reclamation? ☐ Yes ☐ No
4. How many acres of vegetation (trees, shrubs, ground covers) will be removed from site? _____ acres.
5. Will any mature forest (over 100 years old) or other locally important vegetation be removed by this project? ☐ Yes ☐ No
6. If single phase project: Anticipated period of construction: _____ months, (including demolition)
7. If multi-phased:
- a. Total number of phases anticipated: _____ (number)
- b. Anticipated date of commencement: phase 1 _____ month _____ year, (including demolition)
- c. Approximate completion date of final phase: _____ month _____ year.
- d. Is phase 1 functionally dependent on subsequent phases? ☐ Yes ☐ No
8. Will blasting occur during construction? ☐ Yes ☐ No
9. Number of jobs generated: during construction? _____; after project is complete _____
10. Number of jobs eliminated by this project? _____
11. Will project require relocation of any projects or facilities? ☐ Yes ☐ No

If yes, explain:

12. Is surface liquid waste disposal involved? ☐ Yes ☐ No
- a. If yes, indicate type of waste (sewage, industrial, etc.) and amount. _____
- b. Name of water body into which effluent will be discharged. _____
13. Is subsurface liquid waste disposal involved? ☐ Yes ☐ No Type _____

14. Will surface area of an existing water body increase or decrease by proposal? ☐ Yes ☐ No

If yes, explain:

15.

16. Will the project generate solid waste?

☐ Yes ☐ No

a. If yes, what is the amount per month? _____ tons

b. If yes, will an existing solid waste facility be used?

☐ Yes ☐ No

c. If yes, give name: _____; location _____

d. Will any wastes not go into a sewage disposal system or into a sanitary landfill? ☐ Yes ☐ No

e. If yes, explain:

17. Will the project involve the disposal of solid waste?

☐ Yes ☐ No

a. If yes, what is the anticipated rate of disposal? _____ tons/month.

b. If yes, what is the anticipated site life? _____ years.

18. Will project use herbicides or pesticides?

☐ Yes ☐ No

19. Will project routinely produce odors (more than one hour per day)?

☐ Yes ☐ No

20. Will project produce operating noise exceeding the local ambient noise levels?

☐ Yes ☐ No

21. Will project result in an increase in energy use?

☐ Yes ☐ No

If yes, indicate type(s)

22. If water supply is from wells, indicate pumping capacity: _____ gallons/minute.

23. Total anticipated water usage per day: _____ gallons/day.

24. Does project involve Local, State or Federal funding?

☐ Yes ☐ No

If yes, explain:

25. **Approvals Required:**

		Type	Submittal Date
City, Town, Village Board	<input type="checkbox"/> Yes <input type="checkbox"/> No	_____	_____
		_____	_____
		_____	_____
<i>City, Town, Village Planning Board</i>	<input type="checkbox"/> Yes <input type="checkbox"/> No	_____	_____
		_____	_____
		_____	_____
City, Town Zoning Board	<input type="checkbox"/> Yes <input type="checkbox"/> No	_____	_____
		_____	_____
		_____	_____
City, County Health Department	<input type="checkbox"/> Yes <input type="checkbox"/> No	_____	_____
		_____	_____
		_____	_____
Other Local Agencies	<input type="checkbox"/> Yes <input type="checkbox"/> No	_____	_____
		_____	_____
		_____	_____
Other Regional Agencies	<input type="checkbox"/> Yes <input type="checkbox"/> No	_____	_____
		_____	_____
		_____	_____
State Agencies	<input type="checkbox"/> Yes <input type="checkbox"/> No	_____	_____
		_____	_____
		_____	_____
Federal Agencies	<input type="checkbox"/> Yes <input type="checkbox"/> No	_____	_____
		_____	_____
		_____	_____

C. Zoning and Planning Information

1. Does proposed action involve a planning or zoning decision? ☐ Yes ☐ No

If yes, indicate decision required:

- | | | | |
|---|---|--|--------------------------------------|
| <input type="checkbox"/> Zoning amendment | <input type="checkbox"/> Zoning variance | <input type="checkbox"/> New/revision of master plan | <input type="checkbox"/> Subdivision |
| <input type="checkbox"/> Site plan | <input type="checkbox"/> Special use permit | <input type="checkbox"/> Resource management plan | <input type="checkbox"/> Other |

2. What is the zoning classification(s) of the site?

3. What is the maximum potential development of the site if developed as permitted by the present zoning?

4. What is the proposed zoning of the site?

5. What is the maximum potential development of the site if developed as permitted by the proposed zoning?

6. Is the proposed action consistent with the recommended use in adopted local land use plans?

☐ Yes ☐ No

7. What are the predominant land use(s) and zoning classifications within a ¼ mile radius of proposed action?

8. Is the proposed action compatible with adjoining/surrounding land uses with a ¼ mile? ☐ Yes ☐ No

9. If the proposed action is the subdivision of land, how many lots are proposed? _____

- a. What is the minimum lot size proposed? _____

10. Will proposed action require any authorization(s) for the formation of sewer or water districts?

☐ Yes ☐ No

11. Will the proposed action create a demand for any community provided services (recreation, education, police, fire protection)?

☐ Yes ☐ No

- a. If yes, is existing capacity sufficient to handle projected demand?

☐ Yes ☐ No

12. Will the proposed action result in the generation of traffic significantly above present levels?

☐ Yes ☐ No

- a. If yes, is the existing road network adequate to handle the additional traffic?

☐ Yes ☐ No

D. Information Details

Attach any additional information as may be needed to clarify your project. If there are or may be any adverse impacts associated with your proposal, please discuss such impacts and the measures which you propose to mitigate or avoid them.

E. Verification

I certify that the information provided above is true to the best of my knowledge.

Applicant/Sponsor Name _____ Date _____

Signature _____

Title _____

If the action is in the Coastal Area, and you are a state agency, complete the Coastal Assessment Form before proceeding with this assessment.

APPENDIX D

ANNUAL REPORTING REQUIREMENTS

**APPLICANT'S CERTIFICATION TO FULLY COMPLY WITH THE REPORTING REQUIREMENTS TO
THE FULTON COUNTY INDUSTRIAL DEVELOPMENT AGENCY**

_____ hereby understands and agrees to comply with the following reporting requirements of the Fulton County Industrial Development Agency. Failure to comply with any of these Reporting Requirements may subject _____ to the suspension or termination of any and all exemptions and PILOT granted to it by the Fulton County Industrial Development Agency. These Reporting Requirements shall remain in effect until such time as the ownership of "The Project" is transferred back to _____:

1. By January 15th of each year, the Applicant shall complete, sign and submit to the Fulton County Industrial Development Agency a "Summary Report of Payments Made to Local Taxing Jurisdictions under Payment in Lieu of Tax Agreement" (PILOT). A sample copy of this Summary Report is shown on pages 29 and 30 of this Project Application.
2. In accordance with General Municipal Law, Section 874(8), by January 15th of each year, the Applicant shall prepare, sign and submit to the New York State Department of Taxation & Finance a statement identifying the value of all Sales Tax Exemptions claimed by the Applicant for the preceding year. A copy of this Annual Statement shall be forwarded to the Fulton County Industrial Development Agency at the same time it is sent to the New York State Department of Taxation and Finance.
3. By January 15th of each year, the Applicant shall prepare, sign and submit to the Fulton County Industrial Development Agency a statement identifying the number of full and part time persons employed by the Applicant as of December 31st.
4. By January 15th of each year, the Applicant shall prepare, sign and submit to the Fulton County Industrial Development Agency a statement identifying the amount of any exemption claimed to the Mortgage Recording Tax.
5. By January 15th of each year, the Applicant shall submit the annual \$400 PILOT fee due to the Fulton County Industrial Development Agency.

DATE

SIGNATURE

SUMMARY REPORT OF PAYMENTS MADE TO LOCAL TAXING JURISDICTIONS UNDER PAYMENT IN LIEU OF TAX AGREEMENT (PILOT)

PROPERTY OWNERSHIP:

Owned by :
Leased to :
Tenant :

PROPERTY DESCRIPTION:

Address :
Municipality :
S-B-L :
Building Size :
Lot Area :

ASSESSED VALUATIONS AND TAX RATES:

	ASSESSED VALUATION		Tax Rate
	Land	Building	
City			
County			
School			
Total			

1. Please check which % exemption this property received in _____ under the PILOT:

_____ 50% Exemption : Year 1 of PILOT Agreement
 _____ 45% Exemption : Year 2 of PILOT Agreement
 _____ 40% Exemption : Year 3 of PILOT Agreement
 _____ 35% Exemption : Year 4 of PILOT Agreement
 _____ 30% Exemption : Year 5 of PILOT Agreement
 _____ 25% Exemption: Year 6 of PILOT Agreement
 _____ 20% Exemption: Year 7 of PILOT Agreement
 _____ 15% Exemption: Year 8 of PILOT Agreement
 _____ 10% Exemption: Year 9 of PILOT Agreement
 _____ 5% Exemption: Year 10 of PILOT Agreement
 _____ 0% Exemption: Year 11+

2. **Please verify the actual (Year _____) PILOT payment amount and the date said PILOT payment was sent to each local taxing jurisdiction:**

Taxing Jurisdiction	Amount	Date Sent*	Late Penalty
City of _____	\$ _____	_____	_____
Fulton County _____	\$ _____	_____	_____
School District _____	\$ _____	_____	_____
Total	\$ _____	_____	_____

*Please attach a copy of the payment submitted to this Summary Report

3. **Please verify the actual dollar value of these exemptions claimed in _____:**

- A. Sales Tax exemptions claimed : \$ _____
 B. Mortgage Recording Tax exemptions claimed : \$ _____

4. **List all Tenants that occupied space in this building in _____:**

- A. _____
 B. _____
 C. _____
 D. _____
 E. _____

5. **For each Tenant listed in #4, please identify the number of Full and Part-Time employees:**

	TENANT: (Provide name in spaces below.)				
# Full-Time employees on _____					
# Full-Time employees on _____					
# Part-Time employees on _____					
# Part-Time employees on _____					

6. **For each Tenant listed in #4, please identify the annual salary of Full and Part-Time employees.**

Range of _____ Annual Salary

1. Existing Jobs before IDA Project. \$ _____ to \$ _____ per year
 2. New Jobs created by IDA Project. \$ _____ to \$ _____ per year

I certify that the information provided above is accurate and true:

NAME (Print) : _____
 TITLE : _____
 ADDRESS : _____

 PHONE : _____
 FAX : _____
 E-MAIL : _____
 SIGNATURE : _____
 DATE : _____

Please return copies of this completed and executed Summary Report by _____ to both:

**MIKE ROSSI
WEST & COMPANY, CPA'S PC
97 N. MAIN STREET
GLOVERSVILLE, NY 12078**

**JAMES E. MRAZ, EXECUTIVE DIRECTOR
FULTON COUNTY IDA
1 EAST MONTGOMERY STREET
JOHNSTOWN, NY 12095**

APPENDIX E

FULTON COUNTY INDUSTRIAL DEVELOPMENT AGENCY

UNIFORM TAX EXEMPTION POLICY

Originally Adopted:	February 1994
Revised:	April 20, 1999
Revised:	August 23, 2012

SECTION 1: PURPOSE AND AUTHORITY:

Pursuant to Section 874(4)(a) of Title One of Article 18-A of General Municipal Law (the “Act”), the Fulton County Industrial Development Agency is required to establish a Uniform Tax Exemption Policy applicable to the provision of any financial assistance of more than one hundred thousand dollars (\$100,000) to any project.

SECTION 2: DEFINITIONS:

“Administrative Fee” shall mean a charge imposed by the Agency to an Applicant for the administration of Project.

“Affected Tax Jurisdiction” means, with respect to a particular project, the City, Town, Village, County or School District in which a Project is located and will fail to receive real property tax payments that would otherwise be due with respect to such Project due to a Tax Exemption obtained by reason of involvement of the Agency in such Project. This does not include special taxing jurisdictions.

“Agency” or **“IDA”** shall mean the Fulton County Industrial Development Agency.

“Agency Fee” shall mean the normal charges imposed by the Agency to an Applicant or a Project occupant to compensate the Agency for the Agency’s participation in the Project. The term “Agency Fee” shall include not only the Agency’s normal Administrative Fee, but also may include:

- (a) Reimbursement of the Agency’s expenses, including but not limited to legal fees and publication fees.
- (b) Rent imposed by the Agency for use of the property of the Agency, and
- (c) Other similar charges imposed by the Agency.

“Applicant” shall mean an applicant for financial assistance.

“County” shall mean the County of Fulton.

“PILOT” or **“Payment in Lieu of Tax Agreement”** shall mean a written agreement between the Agency AND Applicant whereby the Applicant shall make payments to Affected Tax Jurisdictions.

“PILOT” or **“Payment in Lieu of Tax”** shall mean any payment made to any Affected Tax Jurisdiction equal to all or a portion of the real property taxes or other taxes which would have been levied by or on behalf of an Affected Tax Jurisdiction with respect to a project but for the tax exemption obtained by reason of the involvement of the Agency in such project. Such term shall not include Agency fees.

“Project” shall mean an activity which is undertaken by the Agency for the benefit of an Applicant which either (1) has been or will be financed by the issuance by the Agency of bonds, notes or other evidences of indebtedness with respect thereto, or (2) is a straight lease transaction (as defined under Section 845(15) of the Act) which the Agency has determined to undertake, or (3) lease – lease back projects, or (4) sales tax only projects.

“Project Sponsor” or **“Company”** shall mean the developer and/or beneficial user of a Project Facility as designated by the Agency.

“Tax Exemption” shall mean any financial assistance granted to a Project which is based upon all or a portion of the taxes which would otherwise be levied and assessed against a Project but for the involvement of the Agency, including but not limited to sales transfer tax, mortgage recording tax and real property tax exemptions.

SECTION 3: GENERAL PROVISIONS:

a. General Policies:

1. The Agency may grant tax exemptions as hereinafter set forth to any Project which has been or will be:
 - (a) Financed by the issuance of Agency bonds, notes or other evidences of indebtedness with respect thereto or
 - (b) Otherwise assisted by the Agency pursuant to a straight lease transaction (as defined under Section 845(15) of the Act).
2. In order to receive any tax exemptions, a Project shall, in the sole judgment of the Agency, create a significant number of new jobs or retain a significant number of existing jobs.
3. No real property tax exemptions shall be granted to a Project that would result in the relocation of an industrial or manufacturing facility from one area of New York State to another, unless the relocation, closure or abandonment is, as determined by the Agency, necessary to enable the Project to maintain its competitive position within its industry.
4. Subject to the prior written approval by the IDA, tax exemptions may be transferable by the Project Sponsor only if the transferee of the Project retains the same or similar use of the Project within the same parameters of the original Project Sponsor.

b. Deviation Policy

1. The Agency reserves the right to deviate from any provision in this Uniform Tax Exemption Policy in special circumstances. In determining whether special circumstances exist to justify a deviation, the Agency may consider factors, which include but not be limited to the following:
 - a. The magnitude and/or importance of any permanent private sector job creation and/or retention of existing jobs related to the Project;
 - b. The impact of the Project on existing and proposed businesses and/or economic development projects;
 - c. The amount of private sector investment generated or likely to be generated by the Project;
 - d. Demonstrated public support/opposition for the Project;
 - e. The estimated value of the tax exemptions requested; and
 - f. The extent to which the proposed Project will provide needed services and/or revenues to Affected Tax Jurisdictions.
 - g. Other factors outlined in Section 874(4)(a) of the Act.
2. If the Agency is going to deviate from any provision of the Uniform Tax Exemption Policy, the Agency shall adopt a resolution that:
 - a. Identifies the deviation provided.
 - b. Identifies the reasons for the deviation.
 - c. Identifies such terms and conditions as the Agency shall deem just and proper.

c. Application:

1. No request for a tax exemption shall be considered by the Agency unless a Project Application, which includes an Application for Tax Exemption, is filed with the Agency on the forms prescribed by the Agency.
2. Such Application shall contain the information requested by the Agency, including a description of the proposed Project and of each tax exemption sought with respect to the Project, the estimated value of each tax exemption sought with respect to the Project, the proposed financial assistance being sought with respect to the Project, the estimated date of completion of the Project, and whether such financial assistance is consistent with this Policy.

SECTION 4: REAL ESTATE TAX EXEMPTION:

a. General:

1. Pursuant to Section 874 of the Act and Section 412-a of the Real Property Tax Law, property owned by or under the jurisdiction, supervision or control of the Agency is exempt from real estate taxes, but not exempt from special assessments and special ad valorem levies.
2. It is the general policy of the Agency that, notwithstanding the foregoing, the Project Sponsor of every non-governmental Project shall be required to enter into a Payment In Lieu of Tax Agreement (“PILOT”) with the Agency, either separately or as part of the Project documents. Such PILOT Agreement shall require payment of PILOT payments in accordance with the provisions set forth in this Policy.
3. The project documents shall provide that, if the Agency and the Applicant and/or Project Sponsor have entered into a PILOT Agreement, the terms of the PILOT Agreement shall control the amount of PILOT payments until the expiration or sooner termination of such PILOT Agreement.

b. Filing Requirements:

1. Pursuant to Section 874 of the Act and Section 412-a of the Real Property Tax Law as amended, no real estate tax exemption shall be effective until an Exemption Form is filed with the assessor of each Affected Tax Jurisdiction.
2. The Agency will not file a New York State Department of Taxation and Finance, Division of Equalization and Assessment Form EA-412-a (an “Exemption Form”) with respect to the Project until a PILOT Agreement is executed and the Project documents stipulate that the Applicant and/or the Project Sponsor shall be required to make PILOT payments in such amounts as would result from taxes being levied on the Project by the Affected Taxing Jurisdictions as if the Project were not owned by or under the jurisdiction, supervision or control of the Agency.
3. Once an Exemption Form is filed with a particular Affected Tax Jurisdiction, the real property tax exemption for such project does not take effect until:
 - a) The next tax status date for such Affected Tax Jurisdiction occurs subsequent to such filing.
 - b) An assessment roll for such Taxing Jurisdiction is finalized subsequent to such tax status date.
 - c) Such assessment roll becomes the basis for the preparation of a tax roll for such Affected Tax Jurisdiction, and
 - d) The tax year to which such tax roll relates commences.

c. Property Assessments:

1. It is the general policy of the Agency to have the City, Town or Village Assessor establish the assessed value of a Project owned by or under the jurisdiction, supervision or control of the Agency.
2. Commencing in the first taxable year after execution of the PILOT, the Assessor for the Affected Taxing Jurisdiction in which the Project is located shall assess the Project Facility in the same manner and using the same valuation method as other similar properties in the general area of the Project Facility.
3. The Project Sponsor shall be entitled to prompt written notice of the initial Assessed Value and of any change in the Assessed Value. If the Project Sponsor is dissatisfied with the amount of the Assessed Value of the Project Facility as initially established or as changed, the Project Sponsor shall have the right to contest the Assessed Value of the Project Facility made for the purposes of determining any payments due under the PILOT Agreement and to seek a refund of any such payments made.
4. The Project Sponsor's challenge to the Assessed Value of the Project Facility and its determination to seek a refund of any payments made hereunder shall be made in accordance with New York Real Property Tax Law.

d. Payment in Lieu of Tax (PILOT) Agreement:

1. The Agency shall make available to Project Sponsors or Applicants a PILOT Agreement modeled after Section 485-b of the New York State's Real Property Tax Law as shown below:

Tax Fiscal Year	Percentage of Exemption
1	50%
2	45%
3	40%
4	35%
5	30%
6	25%
7	20%
8	15%
9	10%
10	5%
11 and thereafter	0%

2. The Agency may grant enhanced Real Property Tax Exemptions on a case-by-case basis for projects expected to have significant economic impacts, in accordance with the Deviation Policy set forth herein
3. If a Project Sponsor or Applicant incurs a default, under the terms of a PILOT Agreement, the Project Sponsor shall be responsible to:
 - a) Reimburse all of the Agency's legal costs to pursue remedying the default.
 - b) Pay the Agency a \$1,000 fee for each default.
4. If a Project Sponsor or Applicant requests an early termination of a PILOT Agreement with the Agency, the Project Sponsor or Applicant shall be responsible for issuing a payment to the Agency of \$1,000/year for each year the PILOT Agreement was in effect as well as the Agency's legal and other fees associated with processing a request for early termination..

e. Special District Taxes:

1. The Agency is not exempt from special assessment and special ad valorem levies. As a result, these amounts are not subject to tax exemptions by reason of ownership of the Project by the Agency.
2. The Project Sponsor shall be responsible for the payment of all special district taxes ad valorem levies imposed by all Affected Taxing Jurisdictions.

f. PILOT Payments:

1. Unless otherwise determined by resolution of the Agency, all PILOT payments payable to an Affected Tax Jurisdiction shall be paid directly to the Affected Tax Jurisdiction within thirty (30) calendar days of the receipt of a PILOT invoice.
2. If a PILOT payment is not received by an Affected Taxing Jurisdiction within thirty (30) calendar days of the receipt of a PILOT invoice, a late fee penalty of 2% per month shall be paid to the Affected Tax Jurisdictions for each month a payment is not made.

g. Enforcement:

1. An Affected Tax Jurisdiction which has not received a PILOT payment due to it under a PILOT Agreement may exercise its remedies under Section 874(6) of the Act or such other available remedies.
2. In addition, such Affected Tax Jurisdiction may petition the Agency to exercise whatever remedies that the Agency may have under the Project documents to enforce payment. If such Affected Tax Jurisdiction indemnifies the Agency and agrees to pay the Agency's costs incurred in connection therewith, the Agency may take action to enforce the PILOT Agreement.
3. If the Agency's approval of a particular Project is predicated upon achievement by the Applicant or Project Sponsor of certain minimum goals, i.e. creating and/or maintaining certain minimum employment levels, the PILOT Agreement may provide for the reduction or elimination of PILOT benefits, if, in the sole judgment of the Agency, the Project has failed to fulfill such minimum requirements.
4. If the Applicant or Project Sponsor after reasonable notice, fails to comply with Project reporting required by the Agency including, but not limited to, annual verification of proper insurance coverage, employment reporting as required under the Act, the Agency may in its sole judgment terminate the PILOT Agreement and make no real estate tax exemption available.

h. Real Property Appraisals:

1. Since the policy of the Agency is to base the value of a Project for payment in lieu of tax purposes on a valuation of such Project performed by the local Assessor, normally a separate real property appraisal is not required. However, the Agency may require the submission of a real property appraisal if,
 - (i) The assessor of any particular Affected Tax Jurisdiction requires one, or
 - (ii) If the valuation of the Project for payment in lieu of tax purposes is based on a value determined by the Project Sponsor, rather than by an assessor for a Taxing Jurisdiction or by the Agency.

2. If the Agency requires the submission of a real property appraisal, such appraisal shall be prepared by an independent MAI certified appraiser acceptable to the Agency.
3. The Project Sponsor shall be responsible for paying for the cost of hiring said appraiser.

i. Required Filings:

1. If the Agency grants a real estate tax exemption under this Section, the Applicant or Project Sponsor shall be required to annually file, or cause to be filed, with both New York State or the Agency, reports regarding the number of people employed at the project site, the annual and/or hourly salary for all full and part-time employees and provide other information as may be required by New York State or the Agency.

j. Recapture Policy:

1. It shall be the policy of the Agency to consider recapturing the value of real property tax exemptions approved for a Project if any of the following conditions arise:
 - The Project Facility as defined in the PILOT/Lease Agreement is sold or closed and the Company leaves or departs the County of Fulton.
 - There is a significant change in the use of the Project Facility and/or business activities of the Company.
 - There is a significant reduction in the number of full/part-time jobs at the Project Facility in comparison to what was estimated in the Company's Project Application that are not reflective of the Company's normal business cycle or national economic conditions.
 - The Company fails to fully comply with all periodic and/or annual reporting requirements of the Agency, State or Federal government.
 - The Company failed to achieve any minimal new job creation figures specified by and within the timeframes specified by the Agency.
2. The Agency shall review each Project on a case-by-case basis. The Agency shall have the sole discretion whether to pursue including into a PILOT Agreement a provision to recapture the value of any real property tax exemption granted to a Company.
3. If the Agency chooses to include a provision into a PILOT Agreement to recapture real property tax benefits obtained by a Project Sponsor or Applicant, the Agency's model for recapturing real property tax exemptions shall be as follows:

Years 1-5	: 100% of the tax exemptions granted shall be repaid to local taxing jurisdiction
Years 6-7	: 75% of the tax exemptions granted shall be repaid to local taxing jurisdiction
Years 8-9	: 50% of the tax exemptions granted shall be repaid to local taxing jurisdiction
Years 10	: 25% of the tax exemptions granted shall be repaid to local taxing jurisdiction
Years 11+	: 0% of the tax exemptions granted shall be repaid to local taxing jurisdiction

SECTION 5: SALES TAX EXEMPTION:

a. General:

1. New York State law provides that purchases of tangible personal property by the Agency or by an agent of the Agency and purchases of tangible personal property by a contractor for incorporation into or improving, maintaining, servicing or repairing real property of the Agency are exempt from sales taxes.

2. Purchases of construction materials and project related equipment during initial construction and equipping of the Project Facility shall be made as agent for the Agency and are therefore afforded full exemption from all sales taxes.
3. A Project Sponsor's failure to complete the Project or close on a bond issuance within a timeframe set forth by the Agency or as such timeframe may be extended by the approval of the Agency, may require the repayment of all sales tax previously exempted. In the event that there be such a failure, the Agency may notify the New York State Department of Taxation and Finance of sales tax due.

b. Tax Exemption Period:

1. The Agency and Project Sponsor shall enter into a Sales Tax Exemption Agreement which shall include an expiration date to act as the Project Sponsor for the Agency, which shall be based upon the estimated completion date plus six (6) months to allow for possible delays and equipping.
2. Extension of the expiration date shall require formal approval of the Agency.

c. Percentage of Exemption:

1. The sales tax exemption shall be equal to one hundred percent (100%) of the sales taxes that would have been levied if the Project were not exempt by reason of the Agency's involvement in the Project.

d. Confirmation Letter:

1. The granting of a sales tax exemption by the Agency shall be confirmed by the execution by an authorized officer of the Agency of a Confirmation Letter by the Agency.
2. Each Confirmation Letter shall describe the scope and term of the sales tax exemption granted.

e. Required Filings:

1. The New York State Department of Taxation and Finance requires that proper forms and supporting materials be filed with a vendor to establish a purchaser's entitlement to a sales tax exemption.
2. It shall be the responsibility of the Project Sponsor to ensure that all required documentation shall be filed with each vendor to obtain any sales and use tax exemptions authorized by the Agency.

f. Required Reports and Records:

1. Pursuant to Section 874(8) of the Act, the Project Sponsor shall be required to annually file with the New York State Department of Taxation and Finance a statement of the value of all sales and use tax exemptions claimed under the Act by the Applicant and/or the Project Sponsor and/or all agents, subcontractors and consultants thereof.
2. The Project Sponsor shall, concurrently upon filing said statement/report with the State, also file a copy with the Agency.
3. Pursuant to Section 874(9) of the Act, the Agency is required to file within thirty (30) days of the date that the Agency designates an Applicant to act as agent of the Agency a New York State Department of Taxation and Finance Form ST-60.

SECTION 6: MORTGAGE RECORDING TAX EXEMPTION:

1. Mortgages executed by industrial development agencies in furtherance of their lawful activities are exempt from payment of the New York State Mortgage Recording Tax pursuant to General Municipal Law Section 874.
2. The general policy of the Agency shall be to impose no mortgage recording taxes on projects involving mortgages.

SECTION 7: REAL ESTATE TRANSFER TAX EXEMPTION:

1. Article 31 of the Tax Law provides for the imposition of a tax upon certain real estate transfers. Section 1405(b)(2) of the Tax Law provides that transfers into the Agency are exempt from such tax, and the New York State Department of Taxation and Finance has ruled that transfers of property by the Agency back to the same entity which transferred such property to the Agency are exempt from such tax.
2. The general policy of the Agency is to impose no tax upon any real estate transfers to or from the Agency.

SECTION 8: REVIEW OF POLICY:

1. The Agency shall on a regular and ongoing basis review this Uniform Tax Exemption Policy to determine relevance, compliance with law, effectiveness, and shall adopt any modifications or changes that it shall deem appropriate.
2. In addition, the Executive Director shall continually review this Uniform Tax Exemption Policy and evaluate the internal control structure established to ensure compliance with the tax exemption policy. The Executive Director shall submit recommended changes to the Agency for approval.

SECTION 9: FEES:

1. All Project Sponsors and Applicants shall be responsible for paying to the Agency all fees as identified and described in the Agency's Fee Schedule, a copy of which is attached hereto and made a part of this Policy.

SCHEDULE OF ALL AFFECTED TAX JURISDICTIONS

(All Towns, Villages, Cities and School Districts with taxing jurisdiction over property located in Fulton County, together with the County of Fulton, but not including special taxing districts)

2013 - FULTON COUNTY

NEW YORK STATE SENATOR

Hugh T. Farley
Room 412
Legislative Office Building
Albany, NY 12247
455-2181

NEW YORK STATE ASSEMBLYMAN

Marc Butler
Room 318
Legislative Office Building
Albany, NY 12248
455-5393

TOWN OF BLEECKER

David Howard, Supervisor
Bleecker Town Hall
County Highway 112
Gloversville, NY 12078
725-6897

TOWN OF BROADALBIN

Joseph DiGiacomo, Supervisor
201 Union Mills Road
Broadalbin, NY 12025
883-5131

TOWN OF CAROGA

Ralph Ottuso, Supervisor
P.O. Box 328
Caroga Lake, NY 12032
835-4211

TOWN OF PERTH

Gregory Fagan, Supervisor
Perth Municipal Complex
1849 Cohwy. 107
Amsterdam, NY 12010
843-6977

TOWN OF EPHRATAH

Todd Bradt, Supervisor
5494 State Hwy 29
St. Johnsville, NY 13452
762-5688

TOWN OF JOHNSTOWN

Ms. Nancy MacVean, Supervisor
Town Hall
2753 State Highway 29
Johnstown, NY 12095
762-7070

TOWN OF MAYFIELD

Richard Argotsinger, Supervisor
Mayfield Town Hall
P.O. Box 00
Mayfield, NY 12117
661-5414

TOWN OF NORTHAMPTON

Linda Kemper, Supervisor
P.O. Box 479
Northville, NY 12134
863-8829

TOWN OF OPPENHEIM

George Capek, Supervisor
110 Sthwy. 331, Town Hall
St. Johnsville, NY 13452
568-2837

TOWN OF STRATFORD

Robert E. Johnson, Jr., Supervisor
P.O. Box 186
Stratford, NY 13470
315-429-8612

BROADALBIN-PERTH CENTRAL SCHOOL DISTRICT

Mr. Stephen M. Tomlinson, Superintendent
20 Pine Street
Broadalbin, NY 12025
954-2500

GREATER JOHNSTOWN SCHOOL DISTRICT

Robert DeLilli, Superintendent
1 Sir Bills Circle, Suite 101
Johnstown, NY 12095
762-4611

NORTHVILLE CENTRAL SCHOOL

Ms. Debra Lynker, Interim Superintendent
P.O. Box 608
Northville, NY 12134
863-7000 Ext. 4121

WHEELERVILLE UNION FREE SCHOOL

Mr. Richard Ruberti, Superintendent
P.O. Box 756
Caroga Lake, NY 12032
835-2171

OFFICE OF BOARD OF SUPERVISORS

William Waldron, Chairman of the Board
County Office Building
223 West Main Street
Johnstown, NY 12095
736-5540

CITY OF GLOVERSVILLE

Dayton King, Mayor
Gloversville City Hall
3 Frontage Road
Gloversville, NY 12078
773-4500

VILLAGE OF BROADALBIN

Mr. Eugene Christopher, Mayor
P.O. Box 6
Broadalbin, NY 12025
883-8265

VILLAGE OF MAYFIELD

Mr. Jamie Ward, Mayor
P.O. Box N
Mayfield, NY 12117
661-5165

GLOVERSVILLE ENLARGED SCHOOL DIST.

Michael Vanyo, Superintendent
234 Lincoln St., P.O. Box 593
Gloversville, NY 12078
775-5791

MAYFIELD CENTRAL SCHOOL

Mr. Joseph Natale, Superintendent
27 School Street
Mayfield, NY 12117
661-8207

**OPPENHEIM-EPHRATAH-ST. JOHNSVILLE
CENTRAL SCHOOL**

Laura Campione Lawrence
6846 State Highway 29
St. Johnsville, NY 13452
568-2014

FONDA-FULTONVILLE SCHOOL DISTRICT

Dr. Raymond Colucciello, Superintendent
P.O. Box 1501
Fonda, NY 12068-1501
(518) 853-3732

CITY OF JOHNSTOWN

Sarah Slingerland, Mayor
Johnstown City Hall
41 East Main Street
Johnstown, NY 12095
762-3911

VILLAGE OF DOLGEVILLE

Bruce T. Lyon, Mayor
41 North Main Street
Dolgeville, NY 13329
315-429-3112

VILLAGE OF NORTHVILLE

Mr. James K. Groff, Mayor
P.O. Box 153
Northville, NY 12134
863-4211

APPENDIX F

APPLICATION FOR TAX EXEMPTION

FULTON COUNTY INDUSTRIAL DEVELOPMENT AGENCY

APPLICATION FOR TAX EXEMPTION

I. APPLICANT:

Company : _____

Address : _____

Telephone # : _____

Fax # : _____

E-Mail : _____

Contact Person : _____

II. PROJECT DESCRIPTION:

A. Project Title : _____

B. Address : _____

C. If new Building :

Building Size : _____sq. ft.

Lot Size : _____Acres

D. If Addition to Existing Building:

Existing
Building Size : _____sq. ft.

New Building
Size : _____sq. ft.

Lot Size : _____Acres

E. Estimated Date Construction to Commence: _____

F. Estimated Date Construction to be Completed: _____

III. PROJECT INVESTMENT:

A. Total Project Investment : \$ _____

Land \$ _____
Building \$ _____
Machinery &
Equipment* \$ _____
Other \$ _____

(*Complete Schedule A attached)

B. Total Investment Subject to Sales Tax : \$ _____

C. Total Dollar of Mortgage Financing : \$ _____

IV. PROJECTED NEW JOB CREATION:

<u>YEAR</u>	<u>NEW FULL- TIME JOBS</u>	<u>NEW PART- TIME JOBS</u>	<u>EST. ANNUAL PAYROLL</u>
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			

V. SALES AND MORTGAGE RECORDING TAX EXEMPTIONS BEING REQUESTED:

A. Sales Tax Exemption:

- Total Investment Subject to Sales Tax : \$ _____
- Fulton County Sales Tax Rate : (x) .08 \$ _____
- **Total Projected Sales Tax Exemption
Being Requested** : \$ _____

B. Mortgage Recording Tax Exemption:

- Total Dollar Value of Mortgage Financing : \$ _____
- Mortgage Recording Tax : (x) .0100 \$ _____
- **Total Projected Mortgage Recording
Tax Exemption** : \$ _____

VI. PAYMENT IN LIEU OF TAX AGREEMENT:

A. Pilot Model being requested:

_____ 485B
 _____ 485E
 _____ Hybrid

B. Projected Land and Building Assessed Valuations:

Land : \$ _____
 Building : \$ _____

Total : \$ _____

C. Projected Local Property Taxes Due if No PILOT:

Year	Land Assessed Value	City/Town of _____		Fulton County		_____ School District		Total Taxes
		Tax Rate*	Total	Tax Rate*	Total	Tax Rate*	Total	

* Project 2% annual increase of tax rate from current year.

Year	Building Assessed Valuation	City/Town of _____		Fulton County		_____ School District		Total Taxes
		Tax Rate*	Total	Tax Rate*	Total	Tax Rate*	Total	

* Project 2% annual increase of tax rate from current year.

D. Real Property Tax Exemptions Requested Through PILOT:

- Real Property Tax Exemptions only apply to improvements.
- Real Property Tax Exemptions do not apply to the assessed valuation of land.

Year	Projected Taxes to be Paid on Building	Exemption Requested	Total \$ Value of Requested Exemption
1	\$	%	\$
2	\$	%	\$
3	\$	%	\$
4	\$	%	\$
5	\$	%	\$
6	\$	%	\$
7	\$	%	\$
8	\$	%	\$
9	\$	%	\$
10	\$	%	\$
TOTAL			\$

VII. SUMMARY OF TAX EXEMPTIONS REQUESTED:

Sales Tax Exemption	:	\$
Mortgage Realty Tax Exemption	:	\$
Real Property Tax Exemption	:	\$
Total Exemptions Requested	:	\$

VIII. CERTIFICATIONS:

I hereby certify that:

- A. The information contained herein is accurate to the best knowledge of the undersigned and, where they contain estimates as to future events, they are reasonably expected to occur;
- B. The undertaking of the Project will not result in the relocation of an industrial or manufacturing or other facility from one area of the state to another, or in the abandonment of another facility of the undersigned in the State, or if the undertaking of the Project will result in such relocation or abandonment, the undertaking of the Project is reasonably necessary to maintain the sponsor or occupants (as applicable) competitive position within its economic environment;
- C. The undersigned has read and is familiar with the IDA's Uniform Tax Exemption Policy and agrees to abide by those responsibilities of the undersigned contained herein, and;
- D. The undersigned agrees to pay all of the IDA's costs associated with the preparation and administration of any PILOT or other agreements and/or reports concerning any tax exemptions provided to the undersigned.

Name : _____

Title : _____

Signature : _____

Date : _____

6. FULTON COUNTY INDUSTRIAL DEVELOPMENT AGENCY ACTION:

- ☐ Approve
- ☐ Approve with Conditions
- ☐ Disapprove

CONDITIONS:

FULTON COUNTY INDUSTRIAL DEVELOPMENT AGENCY

DATED: _____

BY: _____
Its Chairman

SCHEDULE A

MACHINERY & EQUIPMENT TO BE ACQUIRED